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PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 11th May 1965

G.S.R.—737.—In exercise of the powers conferred by sub-section (1) of section 81 of the Finance Act, 1965 (10 of 1965), read with rule 8 of the Central Excise Rules, 1944, the Central Government hereby directs that the regulatory duty of excise referred to in that sub-section shall be levied on the goods specified in column (2), and falling under Items of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) specified in column (3), of the Table below, with effect from the eleventh day of May, 1965, at the rates specified in the corresponding entries in column (4) of the said Table.

TABLE

Sl. No.	Description of goods	Item No. of the First Schedule to the Central Excises and Salt Act, 1944	Rate of duty
(1)	(2)	(3)	(4)
1	Motor spirit	6	Rs. 10·00 per kilo-litre at 15 degrees of Centigrade thermometer.
2	Refined Diesel oils and Vaporizing oil	8	Rs. 10·50 per kilo-litre at 15 degrees of Centigrade thermometer.
3	Diesel oil, not otherwise specified .	9	Rs. 11·00 per metric tonne.
4	Furnance oil	10	Rs. 6·50 per metric tonne:

Provided that where by virtue of a notification issued under the said rule 8 any of the aforesaid goods are exempt from the whole of the duty of execise leviable thereon under the second mentioned Act, such goods shall also be exempt from the whole of the regulatory duty of excise leviable thereon.

[No. 80/65.]

G.S.R. 738.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 81 of the Finance Act, 1965 (10 of 1965), the Central Government hereby exempts the goods specified in column (2) of the Table below from the regulatory duty of excise leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 80/65-Central Excises dated the 11th May, 1965 issued under sub-section (1) of section 81 of the said Act, subject to the conditions specified in the corresponding entries in column (3) of the said Table.

TABLE

Sl. No.	Description of goods	Conditions
(1)	(2)	(3)
1	Raw naphtha	If it is proved to the satisfaction of the Collector of Central Excise that such raw naphtha is intended for use in the manufacture of fertilizers and the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed.
2	Power alcohol	If it is proved to the satisfaction of the Collector of Central Excise that such power alcohol is intended for use in the manufacture of D.D.T. and the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed.
3	Motor spirit known as Benzene, Benzol, Toluene, Toluol and Light Solvent Naphtha consisting of a mixture mainly of benzene and toluene.	If it is proved to the satisfaction of the Collector of Central Excise that such motor spirit is intended for use in the manufacture of insecticides and the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed.

[No. 81/65.]

G.S.R. 739.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 80 of the Finance Act, 1965 (10 of 1965), the Central Government hereby exempts the excisable goods specified in column (2) of the Table hereto annexed and falling under item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from so much of the special duty of excise leviable thereon under sub-section (1) of section 80 aforesaid as is in excess of the duty specified in the corresponding entry in column (3) of the said Table:

TABLE

Sl. No.	Description	Duty
(1)	(2)	(3)
1	Staple fibre of cellulosic origin	Nil
2	Yarn Spun—	
	(a) wholly out of synthetic staple fibre of cellulosic origin .	Nil
	(b) partly of such staple fibre and partly of cottton, provided the cotton content of the yarn does not exceed 40 per cent of its weight	Nil
3	Viscose rayon yarn—	
	(i) below 75 deniers	1·50
	(ii) 100 deniers and above but below 120 deniers . .	0·50
	(iii) 120 deniers and above	Nil
	(iv) Godet waste, under-size cakes waste and reeling and coning waste of cellulosic origin	Nil

2. The notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 29/65-Central Excises, dated the 28th February, 1965, is hereby cancelled.

[No. 82/65.]

G.S.R. 740.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 80 of the Finance Act, 1965 (10 of 1965), the Central Government hereby exempts the excisable goods specified in column (3) of the Table hereto annexed and falling under the items, specified in column (2) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter referred to as the Central Excises Act), from so much of the special duty of excise leviable thereon under sub-section (1) of section 80 aforesaid as is in excess of the duty specified in the corresponding entries in column (4) of the said Table and subject to the conditions laid down in the corresponding entries in column (5) thereof:—

TABLE

Sl. No.	Item No. of the First-Schedule to the Central Excises Act.	Description	Duty as percentage of duty leviable under the Central Excises Act read with any notification for the time being in force	Conditions
1	2	3	4	5
1	13	Vegetable Product	Nil	
2	14D	Synthetic Organic dyestuffs (including pigment, dyestuffs) and synthetic organic derivatives used in any dyeing process	Nil	
3	15B	Cellophane . . .	Nil	
4	16	Tyres for motor vehicles, but only on the first clearances for home consumption in the financial year commencing on the 1st April, 1965 upto a total value of Rs. 1 crores.	Nil	If the total value of the tyres fo motor vehicles cleared by the manufacturer during the immediately preceding financial year for home consumption did not exceed Rs. 4 crores.
5	17(3)	Printing and writing paper of a substance not exceeding 75 grammes per square metre.	Nil	If such paper does not contain in its substance any rag in the form of pulp, or if it contains any rag, it also contains in its substance not less than 40 per cent of bagasse, jute stalk or cereal straw in the form of pulp.
6	18A	Cotton twist, yarn or thread—		
		(*a*) Un-sized . . .	Nil	
		(*b*) Sized—		
		(i) of counts 29 or more .	20 per cent	
		(ii) of counts less than 29	10 per cent.	
7	23A	Glass and Glassware other than sheet glass and plate glass.	Nil	
8	23B	Chinaware and Porcelainware .	Nil	
9	28	Tin Plate and tinned sheets including tin taggers, and cuttings of such plates, sheets or taggers.	Nil	
10	32(1)	(i) Vacuum and gas-filled electric bulbs not exceeding 60 watts, but excluding miniature lamps.	Nil	

Provided that—

(1) If unsized cotton twist, yarn or thread which has been cleared without the payment of special duty of excise is sized afterwards with the aid of power, the manufacturer undertaking the sizing shall be liable to pay the special duty of excise at the appropriate rate;

(2) if sized cotton twist, yarn or thread which has paid the duty leviable under the Central Excises Act read with any notification for the time being in force at a rate appropriate to yarn in hanks and the special duty of excise calculated with reference to the amount of the duty leviable as aforesaid, is subsequently subjected to beaming, warping, wrapping, winding or reeling or any one or more of these processes with the aid of power which makes it liable to a higher rate of duty under the Central Excises Act read with any notification for the time being in force, special duty of excise calculated with reference to such enhanced duty shall also be payable on such yarn;

(3) the rate of the special duty of excise payable on cotton twist, yarn or thread sized by an independent sizer shall be four-fifths of the appropriate rate therefor specified in the Table above;

Explanation.—For the purpose of this notification, an independent sizer means a manufacturer who is engaged in the sizing of cotton twist, yarn or thread with the aid of power and who does not undertake spinning of cotton twist, yarn or thread, or weaving or processing of cotton fabrics and has no proprietary interest in any factory engaged either in the spinning of cotton twist, yarn or thread or weaving or processing of cotton fabrics.

2. The notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 37/65-Central Excises dated the 28th February, 1965, is hereby cancelled.

[No. 83/65.]

T. C. SETH, Jt. Secy.

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